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ABSTRACT

This revised curriculum gives information on the skills and knowledge students should acquire through a business education program. The competencies listed reflect the skills that employers see as necessary for success in clerical and accounting occupations. The handbook is organized in seven sections that cover the following: (1) the concept of competency-based curriculum and the role of vocational educators in curriculum planning, implementation, and evaluation; (2) the scope, sequence, and hierarchy of business education competencies; (3) competencies and tasks for employability skills and skills in the areas of keyboarding, the free enterprise system, financial management, word processing, business communications, general office, recordkeeping/accounting, and business management; (4) course descriptions to assist school districts in developing their vocational programs; (5) a curriculum analysis matrix to be used in determining competencies for specific business education courses; (6) a sample skills card for evaluating and recording student progress; and (7) information on resources and specific materials available in Alaska and the rest of the nation. (KC)

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Business Education Curriculum

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Business Education Curriculum

Steve Cowper, Governor

Developed by the...

ALASKA DEPARTMENT OF EDUCATION
Adult and Vocational Education

William Demmert, Commissioner

Karen Ryals, Acting Director for Vocational Education

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Foreword

This curriculum handbook is a revision and update of the Business Education Curriculum developed by the Alaska Department of Education in 1985. The advent of new technology in the workplace has altered the skills and competencies students must have in order to effectively work in clerical and accounting occupations. This revised curriculum gives information on the skills and knowledge students should acquire through a business education program. The competencies listed reflect the skills which employers see as necessary for success in clerical and accounting occupations. This handbook emphasizes competencies students need, and provides educators with flexibility to develop their own programs to incorporate those competencies.

The handbook is organized in seven sections:

Section I introduces the concept of competency-based curriculum. The role of vocational educators in curriculum planning, implementation, and evaluation is also included.

Section II provides the scope, sequence, and hierarchy of business education competencies.

Section III presents the curriculum. It includes the competencies and tasks for business education instruction.

Section IV contains course descriptions to assist school districts in developing their vocational programs.

Section V contains the curriculum analysis matrix to be used in determining competencies to be included in specific business education courses.

Section VI contains a sample skills card for evaluating and recording student progress.

Section VII lists information on resources and specific materials available in Alaska and the rest of the nation.

It is recommended that all students participate in career awareness and exploration experiences to help them understand the connection between school and work and make career plans.

Acknowledgements

Special appreciation is expressed to Susan Sloan Doherty of The Northern Institute who coordinated the preparation and completion of this publication, and to Carin Smolin and Richard Steele of the Southeast Regional Resource Center, who analyzed and updated the competencies needed for business education programs.

Appreciation must also be expressed to the task force of educators who helped to develop the original Business Education Curriculum in 1985:

Linda Green
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Rocky Mountain High School

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Finally, Verdell Jackson, Curriculum Specialist for the Office of Adult and Vocational Education, must be recognized for participating in every step of the handbook's development and for ensuring that it is a model Alaskan curriculum of the highest quality.

Karen Ryals
Acting Director
Office of Adult and Vocational Education
Alaska Department of Education
July 1987

Introduction to Competency-Based Curriculum

Competency-Based Curriculum

Vocational education should be directed toward the skills, knowledge, and attitudes needed for successful employment. Changes in technology are affecting the job requirements in business education. Such changes require business educators to continually update their curriculum in order to prepare students for competition in the job market.

An effective method for delivering vocational education is through a competency-based curriculum. This curriculum is based on a task analysis of the key occupations in business. Once a competency-based curriculum is set in place, student performance must be measured on levels of proficiency in those competencies. Thus, the critical features of competency-based education are:

1) validating competencies to be included in the curriculum; and
2) evaluation of student competency levels.

This curriculum handbook sets direction for local curriculum developers. It provides a framework for developing courses of study and lesson plans in local schools.

Curriculum Based On Competencies

Competence refers to the adequate performance of a task. The task may be evaluated according to the performance or process, the product, or both.

Competency-Based Vocational Education consists of programs that derive their content from the tasks performed in each occupation/job and assess student performance on the basis of preset performance standards.

Learning materials define the competencies the student is to learn, the criteria by which the student will be evaluated, and the conditions under which the evaluation will occur.

Competency-based instruction places emphasis on the ability to do, as well as on learning how and why. Student performance and knowledge are individually evaluated against the stated criteria, rather than against group norms.

The competency process utilizes a checklist of attitudes, knowledge and skills that are commonly needed by entry-level employees in business.

Student Performance Assessment

A curriculum becomes competency-based when students are assessed on the basis of their competence. Sample skill cards are provided in this guide for teachers who wish to use them in assessing the competency levels of their students. The card has four levels of proficiency which allow continued development of skills. The card can be used to monitor students' progress as they move between business classes, between teachers and grade levels and between school and work. The completed skills card is an important part of a placement portfolio when students begin their job searches.

Curriculum Delivery Systems

Vocational Student Leadership Organizations

Some of the competencies in this curriculum guide cannot be fully met in traditional classroom and lab settings. The Office Education Association (OEA) is a delivery system which can be integrated into the regular school program. Human relations skills as well as job skills will be enhanced by student participation in OEA. OEA activities should complement instruction in the classroom and lab. They should be integrated as a curriculum delivery system and not allowed to become an extracurricular activity.

Cooperative Work Experience/On-the-Job Training

Some of the competencies identified in this guide cannot be fully developed at a school site. A work station in the community offers realistic experiences in fulfilling the program goals in career development and human relations. Cooperative Work Experience and On-the-Job Training offer excellent vehicles for the delivery of instruction. With well developed training plans, teachers and employers can cooperate to prepare students for employment. Cooperative Work Experience and On-the-Job Training extend the instructional program beyond the availability of equipment and instructor time at the local school. Teachers and employers must maintain regular communications to assure that students are receiving a high quality experience.

The Rural Student Vocational Program (RSVP) provides a two-week fulltime work experience for students from rural areas where job stations are limited or non-existent.

The Job Training Partnership Act (JTPA) provides on-the-job experience to disadvantaged youth in both urban and rural areas.

Role of Instructor in Curriculum Planning, Implementation and Evaluation

The vocational instructor fulfills many roles which include the following responsibilities:

- -- Prepares a written vocational program plan.
- -- Develops and maintains a written program philosophy with objectives that support the philosophy.
- -- Maintains a written list of competencies identified as needed for the program area.
- -- Devises and maintains a classroom management system for implementing the curriculum materials provided for the program area.
- -- Evaluates the curriculum content periodically to determine curriculum changes and updates. This includes the involvement of the students (present and former), advisory committee members, and other personnel.
- -- Selects units of instruction and plans lesson plans based on the competencies of the occupation.
- -- Provides appropriate instructional materials, supplies, and equipment for the students to use.
- -- Reviews the instructional materials to assure that they are free from sex bias and sex role stereotyping.
- -- Works with an advisory committee.
- -- Assists and/or serves as an advisor to the appropriate student organization related to the vocational program area.
- -- Plans and arranges an appropriate classroom learning environment. This involves assisting students of different abilities to work at their own pace and in cases where remedial instruction is needed, securing additional help for those students.
- -- Reinforces basic skills of reading, communication (written and oral) and computation through vocational education experiences.
- -- Helps determine what objective(s) should be established for handicapped students as a part of the individual educational plan (IEP) development.
- -- Uses a grading procedure that is made available to all students at the beginning of their training.
- -- Sets an example for grooming and dress that is generally found in the occupational area in business or industry to enable students to establish appropriate standards.

Benefits of the Competency-Based Curriculum

Competency-based vocational education offers several benefits to students:

1. The competencies/tasks are directed to the student and provide measurable criteria for determining when the student has acquired the necessary knowledge and skills.

2. Students receive realistic training for the job. They become competent in tasks that are relevant to the occupation.

3. Students know what is expected of them throughout the course. The competencies are made available to them at the onset. They know what they will be doing and how well it must be done.

4. Each student is individually responsible for completing each competency attempted in the curriculum.

5. Students are not compared with other students in their accomplishments because each is expected to work according to his/her individual capabilites and learning style. Because of the various evaluation policies of different school systems, the ideal of not comparing students in determining grades is not always possible. However, the basic thrust of the competency-based program is to evaluate each student according to his/her accomplishment of each task as he/she works up to individual capability.

II
Program Development

Program Development

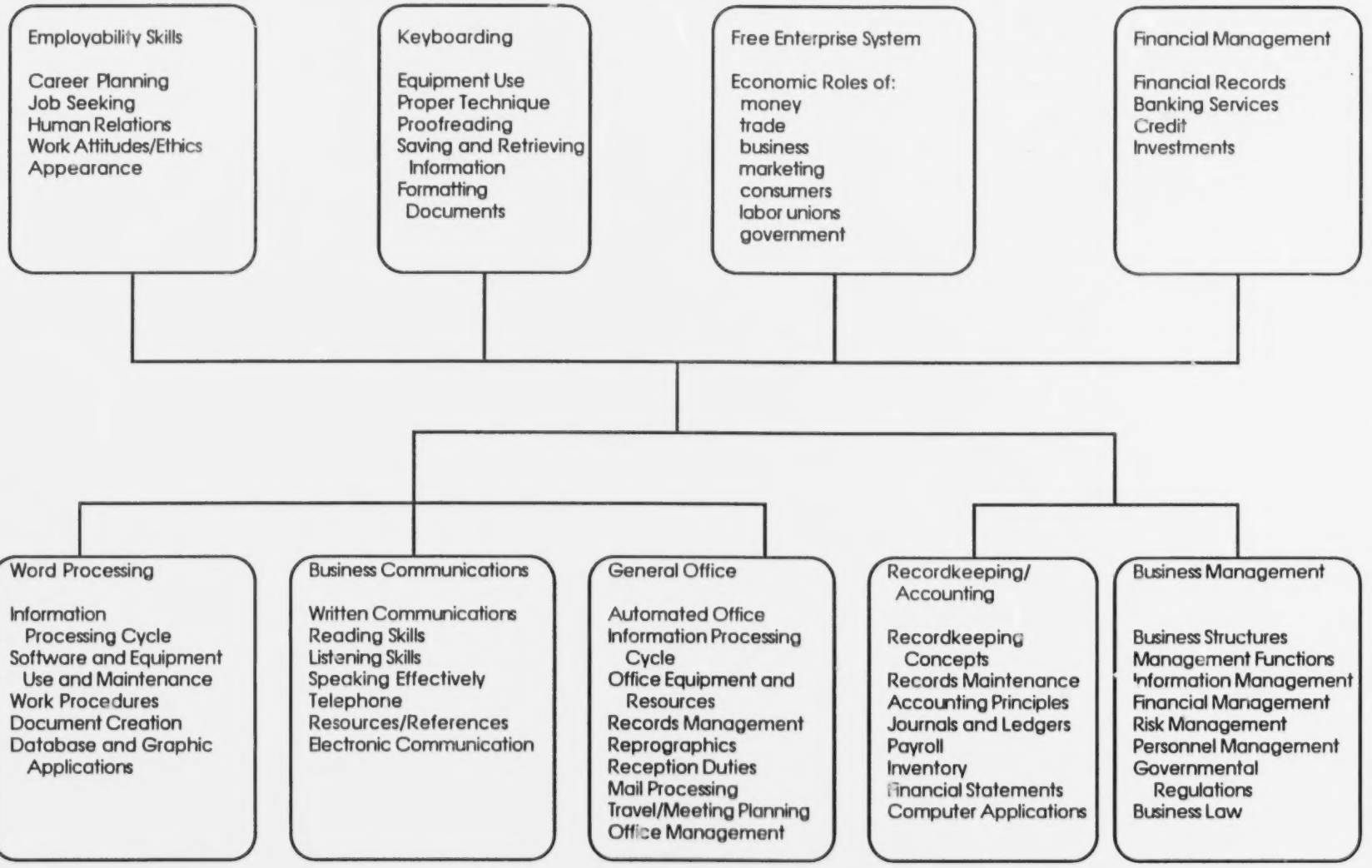
The format of this curriculum was selected to aid administrators and teachers in concentrating on the skills needed for vocational training. It will assist in selecting the array of units and the delivery system which fit the school. This provides the flexibility of varying the course content to include the most valuable skills as appropriate for the scope and sequence. The primary importance is that students are able to secure foundation skills. Schools can vary their delivery systems to maximize student opportunities by:

1. Offering courses on alternate years or other planned sequences
2. Offering two or more courses in the same class
3. Providing individualized materials and instruction

A matrix is included in this guide for use in planning the courses to be offered and the content of each course.

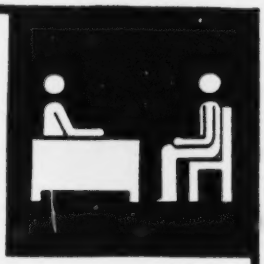
The following chart shows the hierarchy of business education competencies:

Hierarchy of Business Education Competencies



III
Competencies and Tasks

Employability Skills



Competency: **Identify career choices**

Tasks:

Conduct a self assessment
- a. Assess values in relation to work
- b. Recognize skills and aptitudes
- c. Describe employment history and experience
- d. Describe obstacles to employment
- e. Use Alaska Career Information System and other career counseling publications

Identify career clusters
- a. Know specific jobs within clusters and duties
- b. Describe apprenticeship programs

Explain the use of labor market information
- a. Describe the current local labor market
- b. Identify growth/demand occupations
- c. Relate career choices to local labor market

Select a career goal
- a. Know how skills could be used in other jobs
- b. Plan for career goal
- c. Develop specific steps to reach goal

Competency: **Identify careers in business**

Tasks:

Describe jobs in:
- a. Accounting and computing occupations
- b. Business data processing occupations
- c. General office and administrative support occupations
- d. Secretarial, word processing, and administrative support occupations
- e. Office supervision and management occupations

Competency: **Identify employment opportunities**

Tasks:

Identify requirements for job

Investigate educational and occupational opportunities

Locate resources for finding employment

Confer with prospective employers

Competency: **Prepare a resume and job application**

Tasks: Explain the purposes, types and limitations of resumes

List:

a. past and present work experience
b. hobbies and interests
c. community activities or memberships
d. in-school activities or memberships
e. awards, positions, or club offices
f. references, including addressess and phone numbers

Competency: **Write a cover letter**

Tasks: Explain when and how to write a cover letter

Explain what a writing sample tells a potential employer

List the things a cover letter must include

Competency: **Prepare for an interview**

Tasks: Explain how to schedule an interview

List things to find out about an interview:

a. date
b. time
c. location
d. name of interviewer
e. what to bring

Describe questions and responses asked in an interview

Describe the importance of knowing your strengths and weaknesses

Explain:

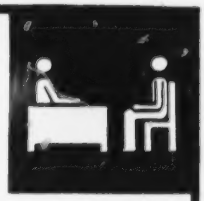
a. proper etiquette for an interview
b. the importance of being on time
c. how to end an interview
d. the importance of appearance (proper dress and grooming)
e. the importance of body language

Competency: **Follow up the interview**

Tasks: Analyze the interview

Determine whether a follow-up letter or call is required

Explain how to write a thank you letter or make a follow up call



Competency: **Dress appropriately on the job**

Tasks: Describe proper dress for the job

Discuss the importance of being neat and clean

Explain why personal hygiene is important

List components of personal hygiene including:

a. skin care
b. hand care
c. foot care
d. hair care
e. mouth care
f. exercise
g. diet
h. adequate sleep

Competency: **Understand basic concepts of human relations**

Tasks: Define terms associated with human relations:

a. communication
b. empathy
c. human relations
d. initiative
e. self-awareness
f. self-image
g. tact
h. tolerance
i. values

Identify skills needed for positive human relations:

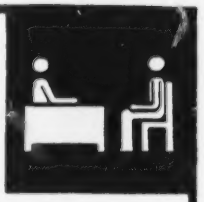
a. self-awareness
b. communication
c. empathy

Identify ways to establish and maintain positive employer-employee relations:

a. respect supervisor
b. be responsible and dependable
c. work consistently
d. show interest in job
e. develop confidence in personal ability
f. be honest
g. be straightforward

Identify ways to encourage positive co-worker relations:

a. understand duties of co-workers
b. help others when needed
c. abide by office rules
d. avoid gossip



Identify basic guidelines for serving customers:
- a. determine customer's needs
- b. satisfy customer's needs
- c. consider the customer's viewpoint

Competency: **Be reliable and dependable**

Tasks: Maintain acceptable attendance records

Explain the importance of being on time

Give timely notice of interruptions to work schedule

Follow rules of work site or training site

Competency: **Be courteous**

Tasks: Describe courtesy in terms of:
- a. mutual regard
- b. friendly expectations

Identify courtesy as the foundation for cooperation

Discuss the importance of promptness to courtesy in business

Identify proper business courtesy as a way to convey goodwill

Competency: **Be considerate**

Tasks: Discuss the importance of vocal tone in human interaction

Contrast the "I"-centered message with "you"-centered message

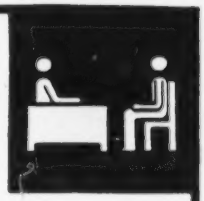
Discuss the need to be sensitive to others

Explain how to refer to people using:
- a. non-sexist pronouns
- b. neutral nouns
- c. proper titles

Competency: **Solve problems**

Tasks: Explain the importance of having a method for solving problems

Explain how to use the problem solving process to:
- a. identify problems
- b. get information about problems
- c. analyze problems
- d. develop alternative solutions
- e. analyze alternatives
- f. choose a course of action



Competency: **Be honest**

Tasks: Define honesty and integrity

Explain how to deal with theft and dishonesty

Relate employee integrity to overall company performance

Competency: **Plan and organize work**

Tasks: Explain the importance of :

a. organizing time effectively
b. being responsible
c. caring about the quality of work

Sequence the steps involved in planning and organizing work:

a. set priorities
b. organize work
c. complete the work

List various types of reminder devices that aid in organizing work:

a. calendar
b. reminder file
c. schedule

Competency: **Be assertive**

Tasks: Differentiate between assertive, aggressive, and passive behavior

Discuss whom to go to for employee problems

Describe the importance of setting reasonable goals

Discuss the importance of setting limits in terms of tolerating behavior of others

Competency: **Demonstrate work maturity**

Tasks: Describe the importance of openness to new situations on the job

Discuss the characteristics of the mature person:

a. self-acceptance
b. consideration and respect for others
c. self-control
d. positive thinking and attitudes
e. flexibility

Name ways to develop and maintain good working relationships

Differentiate between personal and job-related problems

Describe the importance of orderly and systematic work behavior

Competency: **Identify personal responsibilities related to employment**

Tasks: Explain the importance of:

a. securing adequate transportation
b. inventorying independent living skills
c. developing personal finance plan
d. discussing employers' expectations regarding substance abuse

Competency: **Maintain good health for effective job performance**

Tasks: Relate regular exercise, rest, and nutrition with good job performance

Discuss the issue of smoking on the job

Discuss the issue of drug abuse

Competency: **Identify employee rights and responsibilities**

Tasks: Discuss state labor laws relating to compensation

Explain the use of tax forms

Explain the minimum wage and types of exempt businesses

Explain labor contracts and grievance procedures

Explain the role of unions

Discuss a sample company personnel policy

Competency: **Use effective leadership skills**

Tasks: Describe the Office Education Association (OEA) and how it teaches leadership skills:

a. Participate in meetings according to rules of Parliamentary Procedure
b. Function effectively on committees
c. Plan and conduct group activities
d. Participate in society in a democratic way
e. Follow rules, standards, and policies
f. Work cooperatively with others

Identify leadership characteristics and responsibilities

Competency: **Follow verbal and written directions**

Tasks: Explain the importance of:

a. following directions
b. asking for clarification
c. listening
d. reviewing situations of poor communications
e. reading directions

Competency: **Apply reading and writing skills**

Tasks:

Describe how to find information in business and consumer magazines and journals

Describe how to write memos, lists, and reports

Demonstrate how to complete forms accurately

Describe how to recognize and correct errors in spelling, grammar and punctuation

Describe how to use supply catalogs to identify and order materials

Competency: **Identify proper termination procedures**

Tasks:

Describe how to:

a. Write a letter of termination
b. Conduct and exit interview
c. Write a letter of recommendation
d. Request for advance notice
e. Make final settlements (in regards to retirement, physical injury, social security, severance pay, etc.)

Competency: **Understand how to be an entrepreneur**

Tasks:

Explain terms and principles associated with entrepreneurship

Describe the role of self-employment in the free enterprise system

Identify types of business organizations including:

a. sole proprietorship
b. limited partnership
c. partnership
d. corporation

Identify risks and rewards of starting a business

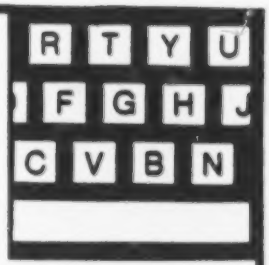
Identify the role small businesses have played in job creation and new products and services

Explain the steps for establishing a business

Explain the importance of developing a business plan

Explain where to locate information and assistance on starting a small business

Keyboarding



Competency: **Use equipment properly**

Tasks:

Demonstrate proper care of equipment

Explain preventive maintenance techniques

Maintain equipment per maintenance checklist

Competency: **Understand keyboard functions**

Tasks:

Demonstrate use of parts of the keyboard:

a. space bar
b. tabs
c. shift keys
d. arrows
e. backspace
f. operative keys

Explain the differences between the QWERTY and DVORAK keyboards

Competency: **Align eyes properly**

Tasks:

Explain the importance of keeping eyes on copy

Keep materials on the left for left-handed people, on the right for right-handed people

Competency: **Use proper posture and hand position**

Tasks:

Sit up straight and tall with feet flat on the floor

Face the keyboard squarely

Curve fingers on home row

Keep wrists above frame of machine

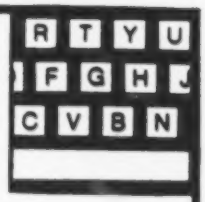
Line up center of body with "J" key

Keep forearms at same angle or slightly higher angle than keyboard

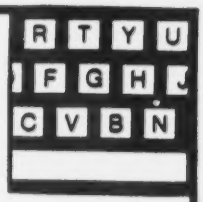
Keep elbows at sides at center of rib cage

Use thumb on space bar

Keep eyes on the monitor or copy



Competency:	**Use good work habits**
Tasks:	Read and follow directions
	Listen attentively
	Stay alert and relaxed
	Stay on task
Competency:	**Use keyboard properly**
Tasks:	Keep fingers in typing position
	Use quick strokes
	Type rhythmically with even strokes
	Set an individual goal for speed and accuracy
	Demonstrate how to use correct touch technique for: a. alpha-numeric keys b. 10-key numerical pad
Competency:	**Improve speed and accuracy**
Tasks:	Demonstrate how to improve speed and accuracy
	Calculate gross words per minute
	Properly identify all keyboarding errors
Competency:	**Proofread**
Tasks:	Proofread own work
	Proofread others' work
	Apply proper rules for spacing before and after punctuation marks
	Use proper grammar
	Use proofreader's marks



Competency: **Save and retrieve keyboarded information**

Tasks: Save information onto storage media

Retrieve information from storage media

Competency: **Format and finalize documents**

Tasks: Format and finalize documents such as:

a. business letters
b. interoffice memoranda
c. envelopes
d. charts
e. tables
f. reports

Explain how to create finished copy from:

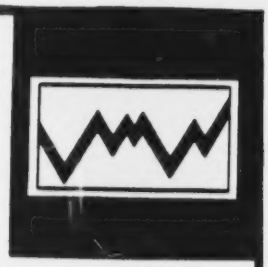
a. voice recordings
b. long-hand drafts
c. revised, typewritten drafts
d. electronic mail systems

Proofread copy and correct errors

Demonstrate how to:

a. center copy vertically and horizontally
b. set margins
c. set/clear tabs

Free Enterprise System



Competency: **Understand economic systems**

Tasks:

Define terms and principles integral to an understanding of economics including:

a. capital
b. consumer
c. goods
d. services
e. supply
f. demand
g. price
h. scarcity
i. opportunity cost

Discuss the basic problem of unlimited wants versus limited resources

Differentiate between goods and services

List factors that affect the production of a good or service

Define types of resources:

a. natural resources
b. capital resources
c. human resources

Explain the law of supply and demand

Identify choices made in economic systems including:

a. what to produce
b. how to produce
c. for whom to produce

Explain types of economic systems including:

a. free enterprise
b. command
c. mixed

Explain connection between political and economic freedom

Competency: **Understand the free enterprise system**

Tasks:

List characteristics and goals of a free enterprise system

Explain how supply and demand determine market price

Explain the role of competition and profit in free enterprise

Describe the role of the entrepreneur in the free enterprise system

Discuss the following in terms of the free enterprise system:

a. freedom of choice
b. freedom of enterprise
c. freedom of occupational choice
d. freedom of competition
e. freedom to own property

Competency: **Understand the role of money in the economy**

Tasks:

Define terms and principles integral to the changing value of money:

a. consumer price index
b. deflation
c. inflation
d. interest
e. risk
f. rate of return
g. money market

Explain the function of money in the economic system

Competency: **Understand banking services**

Tasks:

Explain terms and principles associated with banking including:

a. financial intermediary
b. fractional reserve banking
c. assets
d. liabilities

Explain how banks earn a profit and create money

Explain different types of banks

Explain the purpose of the Federal Reserve System

Explain the role of the Federal Deposit Insurance Corporation

Competency: **Understand the gross national product**

Tasks: Define gross national product

Explain terms and principles associated with the gross national product (GNP) including:

a. real GNP
b. recession
c. depression
d. per capita output

Identify the effects of the GNP on:

a. consumers
b. business firms
c. government

Explain what is meant by economic growth

Explain how personal lifestyles affect the national economy

Define types of unemployment including:

a. frictional
b. cyclical
c. structural
d. seasonal

Explain unemployment rate and how it relates to economic performance

Competency: **Understand productivity**

Tasks: Define "productivity"

Explain how

a. the industrial revolution changed productivity
b. technology changes productivity
c. mass production changes productivity

Discuss the impact of interchangeable parts on productivity

Discuss division of labor

Competency: **Understand the role of trade in the economy**

Tasks:

Define "trade"

Explain terms and principles associated with international trade including:

a. import
b. export
c. tariffs
d. rate of exchange

Differentiate among types of trade:

a. domestic trade
b. world trade
c. foreign trade

Explain how international trade affects the economy

Discuss the impact of the U.S. trade imbalance

Discuss impacts of the U.S. not using the metric system in trade

Competency: **Understand the role of business in the economy**

Tasks:

Explain types of businesses and the goods and services they produce, such as:

a. raw material extraction
b. manufacturing
c. trade
d. service
e. construction

Explain types of business ownership including:

a. sole proprietorship
b. partnership
c. corporation

Describe how franchises and cooperatives operate

Differentiate between profit and nonprofit corporations

Explain terms and principles associated with business finance including:

a. gross profit or margin
b. net profit
c. cash flow
d. start-up costs
e. debt financing
f. equity financing
g. principal
h. bondholder
i. capital gain
j. capital loss
k. bankruptcy
l. creditor
m. trustee

Explain the multiplier effect of business to a community

Discuss social responsibilities of businesses

Competency: **Understand insurance**

Tasks:

Identify terms associated with insurance:

a. claims
b. agent
c. commission
d. policyholder
e. policy
f. premium
g. risk

Explain the concept of:

a. sharing economic risks
b. sharing economic losses

Differentiate among kinds of insurance including:

a. vehicles and craft insurance
b. life insurance
c. health insurance
d. home and property insurance
e. business insurance

Competency: **Maintain financial records**

Tasks:

Describe the need for business records

Explain terms and principles of financial records

Describe information provided by business records including:

a. sales
b. operating costs
c. fixed costs
d. variable costs
e. inventory levels
f. credit totals
g. growth
h. data for financial statements
i. information for tax returns

Describe the importance of accurate financial records

List types of business records, including:

a. payroll records
b. petty cash records
c. purchase orders
d. invoices
e. customer statements
f. financial statements
g. check registers
h. bank statements

Competency: **Understand the role of marketing in the economy**

Tasks:

Define marketing terms including:

a. indirect marketing
b. channel of distribution
c. wholesaler
d. agent
e. retailer

Describe the importance of marketing in our economic system

Identify the marketing activities including:

a. buying
b. selling
c. transporting
d. storing
e. financing
f. risk taking

Describe the most common channels for distributing products from producer to consumer

Explain the role of advertising in marketing

Competency: **Understand the consumer's role in the economy**

Tasks:

Differentiate among roles as consumer, worker, and citizen

Explain terms and principles associated with consumerism including:

a. disposable income
b. durable goods
c. nondurable goods
d. better business bureau

Discuss how basic economic concepts help consumers make decisions

Describe how the free enterprise system protects consumers against poor products and unfair business practices

Competency: **Understand the composition of the work force**

Tasks:

Explain who makes up the "work force"

Discuss labor as an economic resource

Differentiate between blue collar and white collar work

Explain how employee turnover affects a business

Explain the effect of supply and demand on wages

Identify factors that affect the price of labor

Competency: **Understand the role of labor unions in the economy**

Tasks:

Identify the major purposes of labor unions

Explain terms and principles of labor unions including:

a. boycott
b. closed shop
c. collective bargaining
d. labor
e. picketing
f. right-to-work laws
g. seniority
h. strike
i. union shop

Explain important laws that affect unions

Describe methods used by unions to achieve their objectives

Competency: **Understand the role of government in the economy**

Tasks:

Explain terms related to government control in the economy including:

a. contract
b. copyright
c. eminent domain
d. patent
e. public property
f. public utility
g. trademark

Explain the role of the government in preventing unfair competition

Discuss how the government:

a. provides a monopoly to public utilities
b. limits other monopolies
c. enforces contracts
d. protects property rights
e. gives special property rights
f. protects human rights
g. helps private business

Discuss the concept of shared costs for services

Explain how the government raises revenue using taxes such as:

a. excise tax
b. estate tax
c. gift tax
d. income tax
e. inheritance tax
f. property tax
g. sales tax
h. social security tax

Explain terms and principles associated with taxation including:

a. ability to pay
b. benefits received
c. redistribution of income
d. tax rate
e. tax base
f. taxable income
g. deductions
h. exemption

Explain the federal deficit

Explain how fiscal and monetary policy are used to reduce rates of inflation and unemployment

Financial Management

Competency: **Maintain financial records**

Tasks: Explain terms and principles associated with recordkeeping including:

a. assets
b. liabilities
c. depreciation
d. journals
e. book values
f. accounts receivable
g. accounts payable
h. expenditures
i. fixed expenses
j. variable expenses
k. net income
l. net worth
m. budgets
n. gross profit
o. petty cash
p. purchase orders
q. invoices

Explain types of records business firms need including:

a. petty cash fund records
b. receipts and payments journals
c. depreciation records
d. special asset records
e. tax records
f. payroll records

Explain the importance of protecting business records

Describe how budgets are used

Explain how to prepare and maintain financial records

Competency: **Use financial statements**

Tasks: Explain terms and principles associated with financial statements including:

a. assets
b. liabilities
c. basic accounting formula
d. merchandise inventory
e. accounts receivable
f. accounts payable
g. cash flow
h. working capital
i. financial ratios

Explain the preparation of financial statements including:

a. balance sheet
b. income statement

Explain the use of specialists/agencies such as:

a. accountants
b. bankers
c. small business administration
d. consultants

Competency: **Manage a budget**

Tasks: Explain the terms and principles associated with budgets

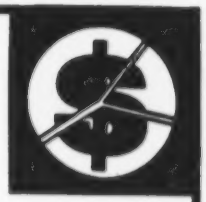
Explain the benefits of a budget

Explain how to prepare a budget including:

a. recording income and expenditures
b. comparing savings and expenditures allowances
c. adjusting allowances

Describe the relationship between a budget and a financial plan

Explain why budgets must be changed from time to time



Competency: **Plan cash flow**

Tasks:

Define terms and principles associated with cash flow

Discuss the importance of planning for cash flow

Prepare a cash flow statement for a three-month period to include:

a. cash revenues
b. cash payments

Discuss methods for improving cash flow, including:

a. cutting down on inventory
b. limiting credit to customers
c. negotiating with suppliers for extended credit

Competency: **Use banking services**

Tasks:

Explain terms and principles associated with banking including:

a. financial intermediary
b. fractional reserve banking
c. electronic transfer of funds
d. demand deposits
e. time deposits
f. certificates of deposit

Contrast several types of banks including:

a. commercial
b. full-service
c. investment companies
d. savings and loans
e. credit unions

Explain how banks earn a profit and create money

Explain the Federal Reserve System

Explain the role of the Federal Deposit Insurance Corporation

Explain how to obtain money orders:

a. bank money order
b. postal money order
c. express money order
d. telegraphic money order

Explain how to buy and use travelers' checks

Explain how to make a payment with:
- a. a bank draft
- b. a cashier's check
- c. a certified check

Describe types of loans banks offer including:
- a. secured loans
- b. unsecured loans

Explain use of interest rates

Competency: **Open a checking account**

Tasks: Explain purposes and types of checking accounts including:
- a. regular checking accounts
- b. interest checking accounts
- c. individual accounts
- d. joint accounts

Describe how to open a checking account

Explain how to deposit and withdraw funds

Competency: **Manage a checking account**

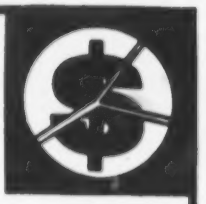
Tasks: Define terms related to check writing including:
- a. check protector
- b. drawer
- c. drawee
- d. overdraw
- e. payee
- f. post-dated check
- g. raised checks
- h. NSF checks

Demonstrate how to:
- a. write a check
- b. complete the check stub or register
- c. apply bank service charges
- d. review a bank statement
- e. examine returned checks
- f. reconcile bank statements

Describe endorsements including:
- a. blank
- b. special
- c. restrictive

Demonstrate how to accept a check in business

Describe the process of check cashing



Competency: **Use credit**

Tasks:

Define terms associated with credit including:
- a. credit
- b. creditor
- c. credit rating
- d. debtor
- e. references

Describe types of credit plans

Explain who uses credit

Identify information needed to grant credit

Explain the three C's of credit:
- a. character
- b. capacity
- c. capital

Explain reasons for using credit including:
- a. for convenience
- b. to establish a good credit rating
- c. for savings
- d. for immediate possession

Explain major credit regulations required by law

Explain perils of credit including:
- a. overbuying
- b. untimely shopping
- c. paying higher prices because of credit

Differentiate among types of consumer credit:
- a. installment credit
- b. noninstallment credit
- c. loan credit
- d. sales credit

Explain types of credit cards

Explain how to apply for a credit card

Explain types of charge accounts including:
- a. open
- b. budget
- c. revolving

Explain the cost of buying on installment

Explain terms related to installment sales credit:
a. down payment
b. rebate
c. repossession

Differentiate among types of installment sales credit:
a. add-on plan
b. one-time sale plan

Competency: Maintain a good credit record

Tasks: Explain the importance of building a good credit record

Explain why receipts, credit memos, and cancelled checks are important

Explain the function of the credit bureau

Describe what creditors need to know about a person or family

Explain how to read a credit statement

Explain important credit laws

Competency: Establish a savings account

Tasks: Explain the importance of personal savings

Differentiate among types of savings methods including:
a. passbook savings
b. new accounts
c. time deposits
d. money-market accounts
e. short and long term certificates
f. Individual Retirement Accounts (IRA's

Explain how to establish a savings account

Explain how to decide where to invest

Explain how interest increases savings

Explain how to use a savings account:
a. deposit
b. withdrawal

Differentiate among savings accounts offered by:

a. commercial banks
b. savings banks
c. savings and loan associations
d. credit unions

Describe advantages and disadvantages of savings account

Explain the function of the Federal Savings and Loan Insurance Corporation (FSLIC)

Competency: **Secure financing**

Tasks: Explain terms and principles associated with financing a business including:

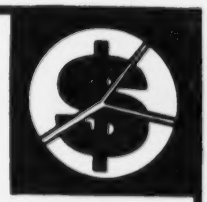
a. capital
b. securities
c. retained earnings
d. common stock
e. preferred stock
f. par value
g. market value
h. book value
i. short-term capital
j. cosigner
k. long-term capital
l. term loans
m. lease
n. bonds
o. warrant
p. stock rights
q. investment banking
r. discount
s. finance cost
t. maturity date
u. principal
v. proceeds
w. security
x. signature loan

Describe sources of capital

Explain why businesses need long term capital

Explain factors to consider when determining sources of capital including:

a. original cost of capital
b. interest rate
c. authority of contributors of capital



Explain interest rates and financing

Explain how to calculate simple interest on loans
(P x R x T = I)

Explain how interest rates are determined

Explain how interest is a cost of credit

Discuss the psychological impact of owing money

Differentiate between types of loans:
- a. installment loans
- b. single-payment loans
- c. secured loans
- d. unsecured loans

Competency: **Invest in stocks and bonds**

Tasks:

Explain terms integral to stocks and bonds investments:
- a. broker
- b. face value
- c. market value
- d. investment club
- e. municipal bonds
- f. mutual fund
- g. stock certificate
- h. stock exchange

Describe investment services offered by brokers

Describe how to invest in bonds

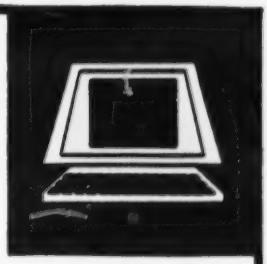
Compare advantages and disadvantages of U.S. Savings Bonds

Explain how to differentiate among stocks

Differentiate between :
- a. common stock
- b. preferred stock

Describe mutual funds

Word Processing



Competency: **Understand the information processing cycle**

Tasks: Explain the stages of the information processing cycle:

a. input
b. processing
c. output
d. reproduction
e. storage
f. distribution
g. retrieval

Explain terms and principles of information processing including:

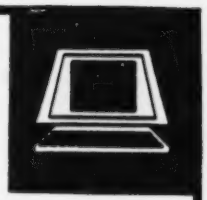
a. automation
b. data
c. data processing
d. information
e. keyboarding
f. micro
g. miniaturization
h. office automation
i. productivity
j. standardization
k. work flow

Explain the role of word processing in information processing

Competency: **Maintain word processing software and equipment**

Tasks: Explain terms and principles associated with word processing software and equipment including:

a. keyboard
b. CPU
c. storage
d. printer
e. display
f. linear display
g. standalones
h. clustered systems
i. timesharing systems
j. mainframes
k. minicomputers
l. microcomputers
m. disk operating systems
n. applications software
o. PC network
p. archive



q. backup
r. buffer
s. diskdrive
t. floppy disk
u. hard disk
v. peripheral
w. format
x. function key
y. menu
z. scroll

Contrast different types of word processing equipment including:

a. keyboards
b. video display screens
c. electronic typewriters
d. dedicated word processors
e. multifunctional information processors
f. multitask computers
g. computers linked in network
h. desktop publishing computers

Contrast different types of printers including:

a. daisy wheel
b. thimble
c. bidirectional
d. dot matrix
e. line
f. ink jet
g. laser

Contrast different types of paper handling equipment including:

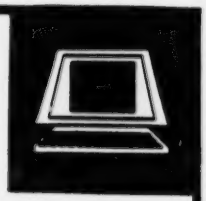
a. tractor feeder
b. automatic sheet and envelope feeders

Explain and demonstrate how to:

a. adjust printer type size
b. use proportional character spacing if available
c. alter printer typeface
d. justify left and right margins
e. print a document

Explain why it is important to:

a. keep food and beverages away from word processor
b. allow fan to vent machine
c. shut door of disk drive before engaging
d. turn off equipment when not in use
e. keep disks away from electrical and/or magnetic equipment
f. store disks in protective envelopes
g. refrain from touching magenetic surface of disks
h. keep disks away from direct sunlight and extreme heat
i. use only a soft felt-tip pen to label disks



Demonstrate how to:

a. initialize disks
b. name the document and save to disk
c. properly care for disks
d. back up disks using copy program or copy feature
e. file disks safely
f. create a disk document directory
g. explain use of a password to access certain documents

Competency: **Understand advances in word processing**

Tasks: Explain advances in word processing including:

a. electronic processing (networking of automated equipment)
b. artificial intelligence
c. integrated processing
d. distributed processing
e. voice processing
f. computer voice simulation
g. fiber optics
h. optical disks

Explain the advantages of portable and lap-top computers

Discuss the impact of electronics on business meetings and conferences

Competency: **Organize work procedures**

Tasks: Explain the importance of:

a. following job ticket (work request form)
b. recording job in work log
c. document coding systems
d. using procedure manuals
f. managing work flow
g. following procedures for confidential information

Explain types of office organizations such as:

a. decentralized
b. traditional
c. centralized

Competency: **Understand keyboard on word processor**

Tasks: Identify and explain the use of operative keys on a word processor including:

a. cursor
b. scrolling
c. prompt
d. menu
e. numeric keypad
f. function keys
g. format keys
h. locating keys
i. editing keys
j. transaction keys

Competency: **Create documents**

Tasks: Explain terms and principles of creating documents

Explain how to initiate a new file on a system

Explain how to transcribe information from:

a. dictation machine
b. telecommunications modem
c. longhand

Explain how to format types of business documents including:

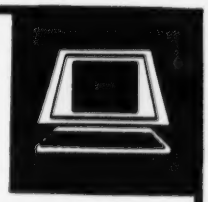
a. informal documents
b. repetitive correspondence
c. boilerplates
d. formal documents

Format documents using:

a. standard format feature
b. proper line spacing
c. proper centering
d. hyphenated words for more even-looking copy
e. justification
f. proportional spacing
g. paginating
h. indenting
i. printer options

Format special documents including:

a. tables
b. charts
c. forms
d. legal documents
e. medical forms



Proofread documents

Edit documents including:

a. deletion of unwanted text
b. insertion of text
c. replacement of characters or text
d. movement of text
e. merging of lines/text/documents

Locate information in documents using special function keys such as:

a. search function
b. search and replace function

Store documents

Competency: Use databases

Tasks: Define database

Explain and demonstrate uses of databases or extended word processing applications such as:

a. spelling dictionaries
b. automated forms keyboarding
c. list/record processing, using files, subfiles, and database
d. glossary
e. word processor math functions

Explain and demonstrate how to:

a. create a database
b. modify a database
c. select and arrange database records
d. print reports from a database
e. use special format features in a database
f. integrate database files with word processor files

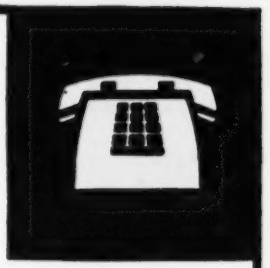
Competency: Use graphic packages

Tasks: Explain and demonstrate the use of graphic software in word processing applications including:

a. bar graphs
b. line graphs
c. pre-charts
d. illustrations

Discuss advances in desktop publishing software

Business Communications



Competency: **Understand use of written communications**

Tasks: Explain the importance of written communications

Explain the advantages of written communications such as:

a. permanence of records
b. flexibility in reaching audience
c. ability of writer to prepare
d. ability of reader to consider

Competency: **Understand types of business documents**

Tasks: Explain types and uses of business documents including:

a. informal documents
b. repetitive correspondence
c. boilerplates
d. formal documents

Review the document cycle in an office:

a. origination
b. production
c. storage
d. output
e. reproduction, distribution, and filing

Competency: **Write effectively**

Tasks: Write in clear sentences using proper:

a. coherence
b. unity
c. emphasis

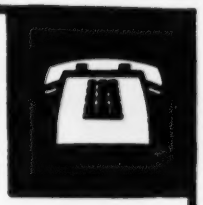
Choose effective words by:

a. using familiar words
b. ensuring that each word has just one meaning

Use clear messages by:

a. knowing message objective
b. identifying core idea
c. outlining message

Write with variety and emphasis



Explain the importance and use of proper grammar

Explain how to check spelling by using:
- a. a dictionary
- b. spelling texts
- c. computer spelling checkers

Competency: **Compose business letters**

Tasks: Explain uses of business letters

Identify parts of a business letter including:
- a. letterhead/heading
- b. inside address
- c. salutation
- d. body
- e. complimentary close
- f. signature line

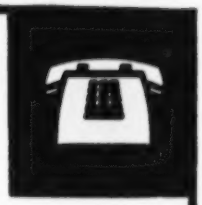
Describe attention or subject lines such as:
- a. reference initials
- b. enclosure notation
- c. copy notation
- e. postscript

Identify different letter styles including:
- a. block
- b. modified block with blocked paragraphs
- c. modified block with indented paragraphs
- d. AMS simplified

Contrast open and mixed punctuation

Develop content of letter by:
- a. outlining contents
- b. writing a sentence or paragraph for each item in outline
- c. closing letter effectively

Explain the importance of using effective writing skills to ensure that letter is:
- a. clear
- b. concise
- c. courteous
- d. positive
- e. interesting



Competency: **Prepare invoices**

Tasks: Explain uses and parts of invoices

Prepare an invoice to include:

a. name of company
b. item(s) and quantity purchased
c. price per unit
d. total price
e. shipping costs
f. terms of payment

Explain importance of accuracy in completing invoices

Competency: **Prepare purchase orders**

Tasks: Explain uses and parts of purchase orders

Prepare a purchase order to include:

a. name of company
b. item and quantity desired
c. catalog numer
d. price per unit
e. total price
f. method and costs of shipment
g. desired date of shipment

Explain importance of accuracy in completing purchase orders

Competency: **Prepare office memoranda**

Tasks: Explain the use of memoranda

Prepare a memorandum including:

a. heading
b. body
c. closing

Explain the importance of accuracy in preparing memoranda

Competency: **Prepare business reports**

Tasks: Explain types of business reports

Explain parts and preparation of formal reports including:

a. preliminary parts
b. text
c. supplemental parts

Explain the use and preparation of drafts including:
- a. outlining
- b. developing first draft
- c. revising draft
- d. preparing final report

Identify uses of informal reports

Describe how to research information for a report

Explain how to prepare:
- a. news releases
- b. speeches
- c. meeting minutes
- d. statistical tables and graphs

Explain use of justification and other special format techniques

Explain importance of accuracy in preparing business reports

Competency: **Use reading skills**

Tasks:

Discuss the importance of reading for content

Describe ways to improve personal concentration

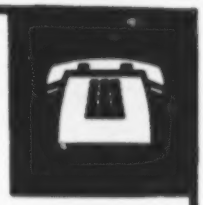
Identify sources of business information such as:
- a. Wall Street Journal
- b. financial, business, and news magazines
- c. computer terminals
- d. government reports and documents
- e. news, financial reports, and discussions on television

Contrast "facts" and "opinions" in reading material

Explain ways to read closely including:
- a. looking for core idea
- b. identifying target audience
- c. noting the tone
- d. identifying the structure
- e. considering the writer's objective
- f. imagining the significance of the message

Explain the value of skimming material

Discuss benefits of reading easier material first and harder material last



Competency: **Proofread**

Tasks: Explain terms and symbols of proofreading

Explain importance of proofreading

Explain steps in proofreading and procedures for revision

Competency: **Use listening skills**

Tasks: Discuss the importance of listening

Describe the major purposes of listening including:

a. courtesy
b. appreciation
c. conversation
d. purpose
e. critical thinking

Demonstrate procedures for effective listening such as:

a. getting ready to listen
b. determining the purpose for listening
c. giving speaker full attention
d. avoiding distractions

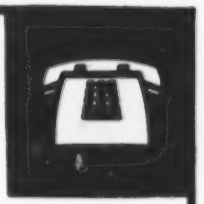
Explain the use of body language in listening

Differentiate between active and passive listening including:

a. making mental notes of what the person says
b. trying to anticipate what will be said next
c. listening between the lines
d. thinking about arguments offered
e. separating facts from opinions
f. evaluating evidence presented
g. listening for nonverbal clues
h. accepting or rejecting speakers's conclusions

Explain how to listen by:

a. allowing speaker to finish speaking before speaking
b. using appropriate eye contact with speaker
c. maintaining assertive and alert posture
d. ignoring distractions
e. offering useful feedback to speaker
f. taking an interest in the speaker
g. considering the speaker's whole presentation
h. concentrating on the content of the message
i. determining the speaker's main idea
j. noting key points
k. listening for the speaker's underlying feelings
l. listening actively



Competency: **Speak effectively**

Tasks: Explain the importance of speaking effectively

Explain the principles of effective speech including:

a. using appropriate vocal tone and volume
b. avoiding odd mannerisms
c. maintaining proper posture
d. using effective gestures
e. using good body language

Competency: **Use the telephone**

Tasks: Explain the importance of the telephone in business

Describe how to use telephone equipment including:

a. PBX (if available)
b. rotary dial and touch-tone phones
c. six (or more)-button desk phones
d. speaker phones
e. automatic dialers

Demonstrate voice quality by:

a. being warm and pleasant
b. cultivating a natural and cordial tone
c. sounding alert and interested
d. using moderate, normal volume
e. speaking in a well-modulated voice

Describe how to improve telephone speech patterns by:

a. enunciating words distinctly
b. pacing rate of speech
c. using appropriate vocabulary

Describe how to use proper telephone manners by:

a. treating every call as important
b. answering calls promptly
c. identifying yourself immediately
d. completing calls promptly
e. ending positively and appropriately
f. having pencil and paper ready
g. saying "thank you" and "you are welcome"

Describe how to handle incoming calls by:

a. answering calls
b. screening calls
c. transferring calls
d. taking messages
e. monitoring calls on hold

Explain where to locate a telephone number using:

a. a telephone directory
b. directory assistance (local and long distance)

Describe how to place long-distance calls including:

a. direct distance dialing
b. station-to-station calls
c. person-to-person calls
d. collect calls
e. conference calls
f. mobile and marine calls
g. credit-card calls
h. overseas calls
i. toll-free calls
j. consideration of time differences across the country

Competency: **Use communication services**

Tasks: Explain how to:

a. send a telegram
b. send a mailgram
c. telegraph a money order
d. send a personal opinion message to a government official
e. use electronic mail including:
    1. teletype machine or mainframe computer
    2. telex machine
    3. facsimile (fax) machine
    4. teletex

Competency: **Use resources and references**

Tasks: Explain reasons for using resources and references, including:

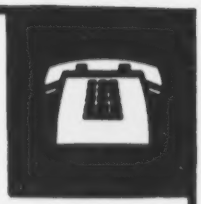
a. finding information
b. verifying information
c. clarifying information
d. compiling information

Identify uses of reference books available in an office such as:

a. reference manuals
b. dictionaries and word books
c. directories
d. encyclopedias
e. general references (manuals, OAG, almanac, etc.)

Identify references available in the school or local library

Idenfity people available in the community to provide information



Competency: **Use electronic communication**

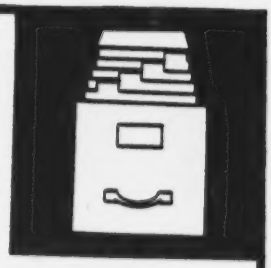
Tasks: Explain the use of information systems such as:

a. data processing
b. electronic mail
c. telecommunication
d. word processing
e. teleconferencing

Identify benefits of electronic communication

Discuss the impact of word processing on written communications

General Office



Competency: **Understand characteristics of the automated office**

Tasks:

Contrast the automated office with the traditional office

Define terms associated with automated office systems including:

a. electronic mail
b. word processing
c. teleconferencing
d. facsimile

Identify the major components of an automated office system

Explain advantages and disadvantages of centralization of word processing work

Competency: **Understand the information processing cycle**

Tasks:

Explain terms and principles of information processing cycle in the automated office

Describe the use of special business forms

Describe the office organization in the information processing cycle

Explain methods of information input, including:

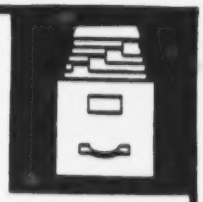
a. paper/pencil
b. keyboard
c. typed rough draft
d. machine dictation
e. voice
f. light pen
g. touch-sensitive screen
h. computer-aided transcription

Describe methods for processing information, including:

a. typewriter
b. word processor
c. computer

List options for output of information, including:

a. soft copy
b. printer
c. phototypesetter
d. photocopier
e. facsimile
f. scanner



Describe methods of distribution of information, including:

a. mail
b. communicating word processors
c. facsimile
d. computer-based message system
e. telephone
f fiber optics
g. teleconferencing
h. image processing
i. electronic bulletin boards

List options for storage and retrieval of information, including:

a. paper files
b. magnetic media
c. microforms
d. electronic filing system
e. data base
f. optical disk
g. image processor

Competency: **Use office equipment and resources**

Tasks:

Explain and demonstrate use of office equipment such as:

a. paper cutters
b. calculators
c. microfiche readers
d. telephones and intercom
e. graphic tools
f. audioconferencing equipment
g. electronic communication devices

Explain procedures for repair and maintenance

Explain and demonstrate use of office resources such as:

a. telephone
b. dictionaries
c. zip code directories
d. thesaurus
e. style books
f. travel guides
g. communication services
h. mail services
i. equipment manuals

Explain proper telephone techniques for handling incoming and outgoing calls

Competency: **Maintain office records and files**

Tasks: Explain types and uses of records management and filing systems

Explain records management systems, including:
- a. centralized
- b. decentralized

Explain the use of filing systems including:
- a. alphabetic
- b. chronological
- c. geographic
- d. numeric
- e. subject

Explain the use of indexing rules

Identify types of filing equipment and supplies

Explain how to manage correspondence by:
- a. date-stamping incoming correspondence
- b. indexing filing
- c. cross-referencing correspondence for filing

Describe how to retrieve files by:
- a. following requisition slips
- b. using charge-out records
- c. using tickler files (chronological files)

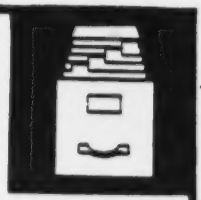
Explain how to transfer files by:
- a. classifying records
- b. determining methods of transfer

Competency: **Use reprographics**

Tasks: Explain the use of multiple copies and reprographics

Explain duplicating methods including:
- a. offset duplicating
- b. photocopying
- c. printing

Describe and demonstrate copy production features including:
- a. collating
- b. folding
- c. stapling
- d. cutting
- e. hole-punching
- f. copy delivering



Demonstrate how to:

a. change copy machine toner
b. reduce copy
c. add paper to copy machine
d. duplicate on several sizes of paper
e. clear paper path in copy machine

Describe preventive maintenance procedures

Competency: **Receive and host office visitors**

Tasks: Describe how to create a good impression through:

a. proper appearance
b. appropriate behavior
c. appropriate voice

Describe how to deal with business visitors by:

a. properly greeting the visitor
b. introducing the visitor
c. handling problem callers
d. identifying office organization and logistics for visitors

Competency: **Process mail and shipments**

Tasks: Describe how to handle incoming mail including:

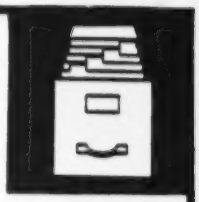
a. sorting and opening mail
b. signing for registered mail
c. dating the mail
d. distributing the mail
e. preparing mail for presentation

Describe how to handle outgoing mail including:

a. making sure all mail has zip codes
b. using 9-digit zip codes when applicable
c. typing envelopes and cards
d. folding and inserting letters
e. using interoffice envelopes
f. checking outgoing mail for completeness
g. sealing outgoing mail
h. using a postage meter
i. reducing mailing costs
j. collecting and sorting mail

Describe how to prepare volume mailings including:

a. assembling mailing lists
b. using merge lists



Describe how to use postal services including:

a. aerogrammes
b. certified mail
c. COD mail
d. express mail
e. first class mail
f. fourth class mail
g. insured mail
h. international mail
i. priority mail
j. registered mail
k. second class mail
l. special delivery mail
m special handling mail
n. third class mail

Explain the use of business reply cards and envelopes

Explain how to trace lost mail

Describe how to handle shipments including:

a. wrapping
b. labeling
c. weighing
d. selecting messenger service or shipper

Explain the importance of keeping records of shipping, especially bill of lading

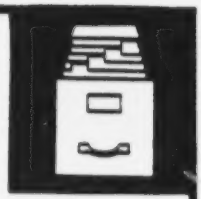
Competency: **Make travel arrangements**

Tasks: Explain types of resources used in travel planning, including

a. air, bus, ferry, or other transportation schedules
b. hotel/motel guide
c. travel agency
d. company travel division

List the steps in making travel arrangements including:

a. determining types of reservations needed
b. making reservations
c. estimating travel expenses
d. preparing a travel voucher
e. confirming reservations
f. preparing an itinerary
g. preparing an expense report



Competency: **Plan meetings**

Tasks: Describe how to schedule and confirm:
- a. business meetings and appointments
- b. meeting facilities
- c. audioconferences
- d. teleconferences

Explain ways to take meeting minutes including:
- a. recording
- b. longhand
- c. video

Competency: **Manage an office**

Tasks: Explain how to organize work stations for productivity

Explain how to organize work flow to meet priorities

Explain the importance of working safely with equipment and materials

Describe how to order and maintain supplies for the office

Describe how to advertise position openings, screen, and interview applicants

Describe features which improve office comfort:
- a. lighting
- b. noise control
- c. temperature
- d. ventilation
- e. humidity
- f. office landscaping

Discuss health issues in the office including:
- a. Video Display Terminals (VDT's)
- b. frequent breaks
- c. proper sitting techniques

Competency: **Understand ethical issues in the office**

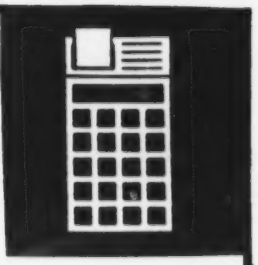
Tasks: Explain copyright laws related to computer software

Describe software manufacturers' methods of prohibiting unauthorized copying of commercially produced software:
- a. encryption
- b. signed employee statements
- c. assignment of serial numbers to program disks

Describe methods of maintaining confidentiality of documents:
- a. passwords
- b. user identification code

Discuss the importance of maintaining confidentiality of documents, including hard copy and computer records

Recordkeeping/Accounting



Competency: **Understand recordkeeping concepts**

Tasks: Explain purposes of recordkeeping including:

a. recording information
b. summarizing information

Explain the use of records including:

a. money records - receipts and expenditures
b. banking records
c. tax records
d. credit and ownership records
e. sales records
f. purchases records
g. payroll records

Competency: **Maintain cash receipts records**

Tasks: Explain how to prepare cash receipts records for:

a. deposits
b. cash received

Competency: **Maintain cash payments records**

Tasks: Explain how to prepare cash payments records for:

a. petty cash
b. checks written

Competency: **Maintain sales records**

Tasks: Explain how to prepare sales records for:

a. cash sales
b. credit sales
c. accounts receivable procedures
d. sales returns and allowances

Explain how to prepare sales reports

Competency: **Maintain purchases records**

Tasks: Explain how to prepare purchase records for:

a. ordering and receiving merchandise
b. processing purchase invoices
c. accounts payable procedures
d. inventory control
e. purchase returns and allowances

Competency: **Maintain payroll records**

Tasks: Explain how to prepare payroll records for:

a. time and earnings
b. payroll deductions

Explain how to prepare payroll tax reports

Competency: **Understand purpose of accounting**

Tasks: Explain terms and principles associated with accounting such as:

a. accounting
b. data processing
c. automated data processing
d. balance sheet
e. assets
f. capital
g. credit
h. creditor
i. equity
j. liabilities
k. payables
l. receivables
m. supplies
n. journal
o. ledger
p. financial statements
q. source document

Competency: **Understand the elements of accounting**

Tasks: Define and classify assets, liabilities, and owner's equity

Explain types of assets including:

a. accounts
b. cash
c. intangible assets
d. plant and equipment
e. natural resources
f. receivables

Explain types of liabilities including:

a. accounts payable
b. creditors
c. loan payables
d. mortgage payable
e. notes payable

Differentiate among types of equity such as:

a. corporations
b. cooperatives
c. partnerships
d. single proprietorships

Competency: **Understand the accounting cycle**

Tasks: Explain terms and principles associated with the accounting cycle

Use the accounting equation (assets = liabilities + owner's equity)

Explain the terms "in balance" and "out of balance"

Competency: **Maintain accounts**

Tasks: Describe purposes of the asset, liability, and owner's equity accounts

Explain how to:

a. open accounts
b. record changes in asset accounts
c. record changes in liability accounts
d. record changes in owner's equity accounts
e. compute account balances

Competency: **Maintain general journal**

Tasks: Describe the purposes of the general journal

Explain how to:

a. open the journal
b. journalize transactions

Competency: **Maintain the general ledger**

Tasks: Explain the use of the general ledger

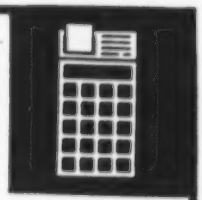
Explain how to:

a. open the ledger accounts
b. post to the ledger
c. balance the ledger

Competency: **Prepare trial balance**

Tasks: Explain the purpose of the trial balance

Explain how to prepare the trial balance



Competency: **Maintain accounts receivable**

Tasks: Explain how to:

a. journalize purchases on credit
b. keep receivable control records
c. post receivable journal to general ledgers
d. balance receivable control summary with general balance or receivable account
e. prepare aged accounts receivables
f. reconcile disputes with customers over balance due
g. compute finance charges on past due accounts

Competency: **Maintain accounts payable**

Tasks: Explain how to:

a. journalize sales on credit
b. verify accuracy of invoices received
c. clarify invoice discrepancies with vendor
d. post voucher control records
e. post accounts payable journal
f. compare invoices with monthly statements
g. file invoices in paid or nonpaid files
h. recap accounts payable by vendor with aged balances
i. post accounts payable to general and subsidiary ledgers
j. balance accounts payable summary to general ledger balance

Competency: **Maintain purchases and cash payment journals**

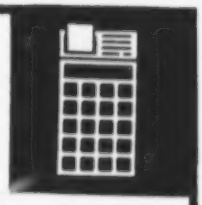
Tasks: Explain how to:

a. journalize cash payments
b. journalize purchases on account
c. distribute amounts to general ledger accounts
d. record payments on control records
e. prepare checks
f. record deposits
g. keep checkbook balance updated
h. reconcile checkbook balance and bank statement
i. record bank charges in checkbook
j. recap cash payments journal for posting to general ledger
k. maintain petty cash fund

Competency: **Maintain sales and cash receipts journal**

Tasks: Explain how to:

a. record checks in cash receipts journal
b. distribute amounts to general ledger
c. record receipts on control records
d. prepare deposits
e. recap cash receipts journal for posting to general ledger



Competency: **Prepare special ledgers**

Tasks: Explain the use of special ledgers

Explain how to:

a. post purchases journal entries to the accounts payable ledger and general ledger
b. post sales journal entries to the accounts receivable ledger and general ledger
c. post a sales return and allowances transaction to the accounts receivable ledger and general ledger
d. post cash receipts journal entries to the accounts receivable ledger and general ledger
e. post the cash payments journal entries to the accounts payable ledger and general ledger

Competency: **Prepare payroll**

Tasks: Explain how to:

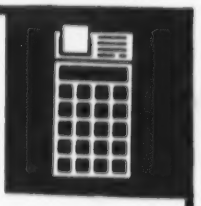
a. prepare a W-4 form
b. process a time card
c. compute work hours from time cards
d. compute gross pay
e. compute withholdings from tax charts
f. compute FICA withholding
g. compute retirement withholding
h. compute medical withholding
i. compute net pay
j. balance payroll journal
k. write payroll checks
l. recap payroll journal for posting to general ledger
m. complete FICA withholding cards
n. compute Workers' Compensation payable
o. compute State and Federal unemployment
p. prepare a payroll register
q. prepare an employee earnings record
r. prepare a W-2 form (Wage and Tax statement)

Competency: **Maintain fixed asset records**

Tasks: Explain the purposes and uses of fixed asset records

Explain how to:

a. compute depreciation
b. maintain depreciation schedule
c. compute depletion
d. maintain depletion schedule
e. compute amortization
f. maintain amortization schedule
g. journalize entries for depreciation and depletion
h. compute gains/losses upon disposition



Competency: **Maintain inventory records**

Tasks: Explain the purposes and use of inventory records

Explain how to:

a. take physical inventory
b. compute value of inventory
c. maintain/update stock inventory records
d. compute cost of inventory
e. journalize inventory records

Competency: **Prepare financial statements**

Tasks: Explain the uses of financial statements

Explain how to prepare:

a. post-closing trial balance
b. balance sheets
c. income statements
d. expense statements
e. earnings statements
f. capital statements
g. net worth statements
h. statements of changes in financial position

Competency: **Use computer for accounting applications**

Tasks: Explain advantages of computerized accounting

Explain how to:

a. read and analyze computer printouts
b. use integrated accounting software to post to:
   general ledger
   accounts payable
   accounts receivable
   payroll

Business Management

Competency: **Understand business structures**

Tasks: Explain differences between informal and formal organizations including differences in:

a. allocation of work
b. distribution of responsibility and authoritiy
c. principles of organization:
    1. service of planned objectives
    2. form to fit size and function
    3. clearly defined duties
    4. limited number of subordinates
d. organization structures
    1. line
    2. line and staff
    3. specialized or functional
    4. matrix
    5. committees
    6. quality circles

Competency: **Understand management functions**

Tasks: Define management terms and principles

Explain the major functions of management:

a. planning
b. organizing
c. staffing
d. directing
e. controlling

Describe how to construct organizational charts for businesses

Describe importance of human resource planning

Describe basic principles of good management including:

a. responsibility
b. accountability
c. unity of command
d. span of control

Define basic kinds of controls, including:

a. quality controls
b. quantity controls
c. time controls
d. cost controls

Explain the steps for solving management problems:

a. define the problem
b. list possible solutions
c. analyze possible solutions
d. select best solution
e. implement the solution

Describe characteristics of good managers, such as:

a. innovator
b. decision maker
c. leader
d. communicator
e. motivator

Explain the value of following good management practices

Competency: **Use business information**

Tasks: Explain uses of business information in decision making

Explain how to analyze information from:

a. accounting records
b. financial statements
c. personnel reports
d. production and sales reports
e. marketing studies
f. budgets
g. other business research

Describe the development and use of management information systems

Explain the use and development of business plans and strategies

Explain factors that influence decisions including:

a. quantitative estimates
b. personal judgments

Competency: **Understand sources of financing**

Tasks: Explain terms and principles of financing including:

a. proprietary capital
b. borrowed capital
c. collections
d. credit
e. interest

Identify sources of capital funding

Describe services provided to businesses by banks and other lending institutions

Explain the advantages and disadvantages of extending credit to businesses

Explain how to calculate simple interest amounts

Competency: **Understand risk, insurance, and credit management**

Tasks: Explain terms and principles associated with risk management such as:

a. speculative risk
b. insurable risk
c. sound management
d. risk reduction
e. self insurance
f. purchased insurance

Explain terms and principles of insurance including:

a. stock companies
b. policies
c. mutual companies
d. losses covered
e. contract requirements
f. liability coverage

Explain types of insurance including:

a. property
b. marine
c. casuality
d. fidelty and surety bonds
e. accident and health
f. life

Explain terms and principles of credit management including:

a. commercial credit
b. 3 C's of credit
c. consumer credit

Identify business risks ordinarily covered by insurance

Competency: **Understand principles of personnel management**

Tasks:

Explain importance of planning and estmating employment needs

List factors involved in managing personnel:

a. recruiting
b. selecting
c. training
d. promoting
e. transferring
f. discharging

Compare and contrast various types of compensation and benefit plans

Identify the effect on payroll costs of employer's contributions to fringe benefits

Explain the requirements of the Fair Labor Standards Act and other Federal, State, and local legislation governing employer-employee relations

Competency: **Understand government regulation**

Tasks:

Discuss ways in which government regulates business through licensing requirements

Explain how to complete a

a. business license application
b. social security number application
c. form for a Federal Identification Number

Discuss the reasons for zoning laws

Explain the functions of boards which govern zoning including:

a. Planning Board
b. Zoning Board
c. Appeals Board

Describe various taxes on business, including:

a. Sales tax
b. Income tax
c. Unemployment Tax
d. Social Security Tax

Competency: **Understand Business Law**

Tasks:

Explain terms and principles of Business Law covering:

a. contracts
b. agency
c. bailments

Explain elements of contracts including:

a. offer
b. acceptance
c. consideration
d. competent parties
e. legal agreement

Explain circumstances under which contract rights are assignable

Describe remedies for breach of contract

Explain different forms of sales contracts

a. creation
b. duties and liabilities
c. termination

IV
Course Descriptions

Course Descriptions

The following brief course descriptions provide conceptual frameworks for educational planners that seek to design and implement a balanced program in business education. Teachers can use these descriptions to organize course offerings in business education. These descriptions are examples of content organization and are too brief for purposes of program approval. Local schools will need to be much more definitive regarding the content of their courses than is reflected in these course descriptions.

Keyboarding/Typing

Course Description | Grades 9-12 | Semester

Keyboarding is designed to develop skill in operating a keyboard by touch. Students receive basic instruction in keyboarding techniques, skill building, proofreading, correcting errors, punctuation, tabulation and format and finalize business documents. When a computer is used, the main operative keys and use of basic word processing procedures are included. Typing is designed to emphasize keyboarding skill development including numeric and symbol keys. Procedures for layout tabulations, proofreading and error correction are also included. Production skill is developed on business documents such as letters, reports, memos, and envelopes.

Basic Business

Course Description | Grades 9-12 | Semester or Year

Basic business is a course designed to give students background which will assist them in preparing for a career in the business, clerical or accounting fields. The emphasis is on understanding the nature and organization of businesses within the free enterprise system. Some of the topics for this course include the nature and organization of business, the free enterprise system, marketing, purchasing, managing information, money, banking, credit, investments, insurance, taxes, unions and government.

Word Processing

Course Description | Grades 9-12 | Semester or Year

Prerequisite: Keyboarding

Word processing is designed to provide students with specialized training in the use of word processing equipment. The operation and functions of modern word processing software programs on computers and/or other word processor units are emphasized through "hands-on" instruction. This course will include such topics as terminology, information processing concepts, keyboarding original documents on files, storing files, retrieving files, printing files, work procedures, and software applications in word processing.

Office Procedures

Course Descriptions | Grades 10-12 | Semester or Year

Prerequisite: Keyboarding/Word Processing (preferred)

Office procedures provides business education students with employment skills for working in an office setting. The human and communications aspects of business are strongly emphasized. This course will cover such topics as occupational decision making, work habits and attitudes, records management/filing, professional appearance, communications techniques, use of references, mail processing, reprographics, reception duties, travel and meeting planning, and office management.

Business Communications

Course Description | Grades 11-12 | Semester or Year

Prerequisite: Keyboarding

Business communications contains a review of the basics of English in the context of business applications. The use of business vocabulary, correct spelling and grammar are emphasized through business document preparation. The course will cover such topics as business writing, punctuation and capitalization, techniques in telephone communications, oral communications, non-verbal communications, effective listening techniques, use of information and reference sources, and electronic communication.

Recordkeeping

Course Description | Grades 9-12 | Year

Prerequisite: Keyboarding

Recordkeeping will provide students with recordkeeping skills for working in a business or office career. This course will include such topics as the purpose of records, types of records, and basic recordkeeping activities.

Accounting I

Course Description | Grades 10-12 | Year

Prerequisite: Keyboarding

Accounting I covers the complete accounting cycle including special journals, subsidiary ledgers, bank deposits and statements, taxes, depreciation, payroll, inventory, and financial statements. Introduction to computerized accounting may occur near the end of this course.

Accounting II

Course Description | Grades 11-12 | Year

Prerequisite: Accounting I

Accounting II emphasizes the computer applications of accounting principles. Students will review the full accounting cycle on the computer. Additional concepts will be introduced in this course to advance the student's knowledge of the accounting field. The course will cover such topics as careers in accounting, review of the accounting cycle, partnerships, computerized payroll problems, departmentalized accounting, uncollectable accounts, plant assets, accruals, corporations, financial statement analysis, cash accounting, budgeting and management decision making.

On-Job-Training

Course Description | Grade 11-12 | Semester or Year

On-Job-Training (OJT) is designed to provide students with a greater range of vocational programs. By using community-based work sites in a supervised teaching mode, the school can expand its vocational offering beyond the school building and facilities. OJT is an individualized approach toward meeting the vocational needs of students. There is a student/teacher relationship between the student and work site. Minimum requirements for OJT include a written training agreement, written training plan, school credit, a teacher-coordinator, and an annual evaluation.

Cooperative Vocational Education

Course Description | Grade 11-12 | Semester or Year

Prerequisite: One year of vocational education

Cooperative vocational education is a method of instruction involving an interdependent combination of classroom instruction and on-the-job training related to that instruction. The employment of students is specifically within the occupations for which their school courses are preparing them. The employment serves the function of a practical laboratory for reinforcing the in-school instruction. There is an employer/employee relationship between the student and work site. Minimum requirements for cooperative vocational education include legally employed and paid students, a written training agreement, written training plans, school credit, a related class, supervision by a teacher-coordinator and an annual evaluation.

V
Curriculum Analysis Matrix

Curriculum Analysis Matrix

Identified Competencies by Course Offerings

This competency checklist should be used by teachers in identifying competencies to be included in specific classes in business education. This checklist is a curriculum analysis tool for use by teachers in assigning responsibilities for the competencies of a total business education program.

All courses taught in the business education program are identified in the columns at the top of the matrix. The individual competencies can be allocated to specific courses. One method for analyzing the competency list is to assign letters where the competency will be introduced (I), taught (T), or mastered (M). Curriculum sequences can be organized through this approach.

To assist business teachers to reinforce basic skills instruction, competencies have been cross-referenced with the following academic areas:

Math(M)	Science (S)
Social Studies (SS)	Language Arts (LA)

This will assist local school districts in awarding cross-credit (academic credit) for participation in vocational classes they deem appropriate.

The following checklists are also cross-referenced with the Job Training Partnership Act pre-employment competencies and student leadership competencies. The Job Training Partnership Act provides funds to train economically disadvantaged youth to enter and succeed in employment. Each Private Industry Council responsible for administering these funds adopted youth pre-employment competencies as one of the measures for positive termination for program participants. The other measures are attained through unsubsidized employment, or through another training program.

The following categories of work-related knowledge must be evaluated and measured in the course of a participant's enrollment in a JTPA program:

1. Pre-Employment Competencies, which require the participant to demonstrate the skills and knowledge necessary to identify career objectives, seek and obtain employment and understand job performance.

2. Work Maturity Competencies, which require the participant to demonstrate the ability to apply skills in a training position.

3. Educational Skills Competencies, which require the participant to demonstrate basic computation and communication skills necessary to enter the labor market.

4. Occupational Skills Competencies, which require that the participant demonstrate proficiency in those skills necessary to maintain employment in a specific occupation or occupational cluster.

The pre-employment and work maturity competencies have been specifically cross-referenced in this curriculum so that business education instructors could specify where these competencies are integrated into the curriculum.

Student leadership programs are designed to be an integral part of the curriculum. The competencies are reinforced by student participation in approved student organizations such as the Office Education Association. The student leadership competencies have been cross-referenced in this handbook to assist the business education instructor identify specifically where these competencies will be taught.

The Office Education Association (OEA) is a co-curricular activity that is an integral part of the educational program. OEA is designed to develop leadership abilities, interest in the American business system, and social awareness, as well as competency in office skills. It also helps students to:

-improve poise, sociability, attitude, and tact

-plan effectively

-develop enthusiasm for learning and for remaining knowledgeable in the office field

-develop confidence and a spirit of competition

-get along with others

-develop loyalty

The national organization was founded in 1966 as a voluntary association of state student organizations supporting buisness and office occupations. It has grown from 2,000 to over 65,000 members.

Contact the Alaska Department of Education for additional information about the Office Education Association.

KEY

M	Math
SS	Social Studies
S	Science
LA	Language Arts
*	Pre-Employment Competencies
+	Student Leadership Competencies

Recommended Competencies by Course Offerings

Competencies

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
	EMPLOYABILITY SKILLS										
•	Identify career choices										
•	Identify careers in business										
•	Identify employment opportunities										
LA •	Prepare a resume and job application										
LA •	Write a cover letter										
•	Prepare for an interview										
•	Follow up the interview										
•	Dress appropriately on the job										
+	Understand basic concepts of human relations										
•	Be reliable and dependable										
	Be courteous										

Recommended Competencies by Course Offerings

Competencies

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
	Be considerate										
* +	Solve problems										
	Be honest										
+	Plan and organize work										
	Be assertive										
*	Demonstrate work maturity										
*	Identify personal responsibilities related to employment										
	Maintain good health for effective job performance										
	Identify employee rights and responsibilities										
+	Use effective leadership skills										
* +	Follow verbal and written directions										
LA	Apply reading and writing skills										

Recommended Competencies by Course Offerings

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
	Identify proper termination procedures										
	Understand how to be an entrepreneur										
	KEYBOARDING										
	Use equipment properly										
	Understand keyboard functions										
	Align eyes properly										
	Use proper posture and hand position										
	Use good work habits										
	Use keyboard properly										
	Improve speed and accuracy										
LA	Proofread										
	Save and retrieve keyboarded information										

Recommended Competencies by Course Offerings Competencies		Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
LA	Format and finalize documents										
	FREE ENTERPRISE SYSTEM										
SS	Understand economic systems										
SS	Understand the free enterprise system										
SS	Understand the role of money in the economy										
SS	Understand banking services										
SS	Understand the gross national product										
SS	Understand productivity										
SS	Understand the role of trade in the economy										
SS	Understand the role of business in the economy										
SS	Understand insurance										
M	Maintain financial records										

Recommended Competencies by Course Offerings

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
SS	Understand the role of marketing in the economy										
SS	Understand the consumer's role in the economy										
SS	Understand the composition of the work force										
SS	Understand the role of labor unions in the economy										
SS	Understand the role of government in the economy										
	FINANCIAL MANAGEMENT										
M LA	Maintain financial records										
LA	Use financial statements										
M	Manage a budget										
M	Plan cash flow										
M SS LA	Use banking services										
M SS	Open a checking account										

Recommended Competencies by Course Offerings

Competencies

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
M	Manage a checking account										
M	Use credit										
M	Maintain a good credit record										
M	Establish a savings account										
M	Secure financing										
M	Invest in stocks and bonds										
	WORD PROCESSING										
LA	Understand the information processing cycle										
LA	Maintain word processing software and equipment										
LA	Understand advances in word processing										
	Organize work procedures										
	Understand keyboard on work processor										

Recommended Competencies by Course Offerings

Competencies

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
LA	Create documents										
	Use databases										
	Use graphic packages										
	BUSINESS COMMUNICATIONS										
LA	Understand use of written communications										
LA	Understand types of business documents										
LA	Write effectively										
LA	Compose business letters										
M LA	Prepare invoices										
M LA	Prepare purchase orders										
LA	Prepare office memoranda										
LA	Prepare business reports										

Recommended Competencies by Course Offerings

Competencies

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
LA	Use reading skills										
LA	Proofread										
LA +	Use listening skills										
LA +	Speak effectively										
LA	Use the telephone										
LA	Use communication services										
LA	Use resources and references										
LA	Use electronic communication										
	GENERAL OFFICE										
	Understand characteristics of the automated office										
LA	Understand the information processing cycle										
	Use office equipment and resources										

Recommended Competencies by Course Offerings

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
LA	Maintain office records and files										
	Use reprographics										
LA	Receive and host office visitors										
LA	Process mail and shipments										
LA	Make travel arrangements										
LA	Plan meetings										
LA	Manage an office										
LA SS	Understand ethical issues in the office										
	RECORDKEEPING/ACCOUNTING										
M	Understand recordkeeping concepts										
M	Maintain cash receipts records										
M	Maintain cash payments records										

Recommended Competencies by Course Offerings Competencies		Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
M	Maintain sales records										
M	Maintain pruchases records										
M	Maintain payroll records										
	Understand purpose of accounting										
M	Understand the elements of accounting										
	Understand the accounting cycle										
M	Maintain accounts										
M	Maintain general journal										
M	Maintain the general ledger										
M	Prepare trial balance										
M	Maintain accounts receivable										
M	Maintain accounts payable										

Recommended Competencies by Course Offerings

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
M	Maintain purchases and cash payment journals										
M	Maintain sales and cash receipts journal										
M	Prepare special ledgers										
M	Prepare payroll										
M	Maintain fixed asset records										
M	Maintain inventory records										
M	Prepare financial statements										
M	Use computer for accounting applications										
	BUSINESS MANAGEMENT										
SS	Understand business structures										
SS	Understand management functions										
SS LA	Use business information										

Recommended Competencies by Course Offerings

	Competencies	Keyboarding/Typing	Basic Business	Word Processing	Office Procedures	Bus. Communications	Recordkeeping	Accounting I	Accounting II	On-the-Job Training	Cooperative Voc. Ed.
SS	Understand sources of financing										
SS	Understand risk, insurance, and credit management										
SS	Understand principles of personnel management										
SS	Understand government regulation										
SS	Understand Business Law										

VI
Sample
Skills Card

Sample Skills Card

This section of the guide provides teachers with an example format of an instrument for evaluating the effectiveness of instruction. The skills record allows teachers to assess competency at four levels of proficiency. Teachers are encouraged to construct their own skills performance record using the competency lists in the curriculum section of this guide.

LEVEL CODE KEY:

1 Introductory Level: Can do simple parts of task. Needs to be told/shown how to do most of the task. Needs extremely close supervision.

2 Minimum Level: Can do most parts of the task. Needs help only with most difficult parts. Needs close supervision.

3 Average Level: Can do all parts of task. Needs only spot-check of completed work. Meets local demands for speed and accuracy. Needs moderate job entry supervision.

4 Proficiency Level: Can complete task quickly and accurately. Can direct others in how to do the task. Needs little supervision.

DIRECTIONS: The instructor/employer may write, date and initial in appropriate square.

Identify employment opportunities

1	2	3	4	
				-Identify requirements for job
				-Investigate educational and occupational opportunities
				-Locate resources for finding employment
				-Confer with prospective employers

COMMENTS:

VII
Suggested Resources

Suggested Resources

This section identifies specific resources and sources for finding instructional materials and supplies for business education.

The following source lists have been characterized by media type to facilitate teacher use: resource libraries, publishers of texts and instructional materials, state resources, associations, periodicals, special books/pamphlets, and media.

The Alaska Department of Education has not formally reviewed nor approved all the resources listed in this section. Teachers are encouraged to preview materials before using them in the classroom.

Resource Libraries

Alaska Vocational Materials Library
Office of Adult and Vocational Education
Alaska Department of Education
PO Box F
Juneau, Alaska 99811
(907) 465-2980

- Business Education Resources
- Choices & Challenges: A Young Man's and Teen Woman's Journal for Self-Awareness and Personal Planning
- Cooperative Education and On-The-Job Training Handbook
- Home-Based Business Resources
- Local Advisory Committee: Handbook for Vocational Administrators
- Marketing Education Curriculum
- Office Communication: Developing Language Skills
- Pre-Employment Competencies Resource Guide
- Vocational Education Administration Handbook

The Library maintains curricula for all vocational areas. Resources are loaned for a two-month review period. There are also many materials which may be purchased from the Library's special collections. Some materials are available free of charge.

The Library's catalog is computerized and may be operated on an Apple Computer using Appleworks software. The catalog may be obtained by sending $10.00 (please make your check payable to the South East Regional Resource Center) or by sending five blank disks for duplications.

Alaska Career Information System
Office of Adult and Vocational Education
Alaska State Department of Education
Box F
Juneau, AK 99811
(907) 465-2980

- Comprehensive career guidance system developed by Alaskans and for Alaskans seeking occupational and educational opportunities in and out of Alaska.

Alaska State Film Library
650 West International Airport Road
Anchorage, AK 99518
(907) 561-1132

- Films for Business Education

National Center for Research in Vocational Education
The Ohio State University
1960 Kenny Road
Columbus, OH 43210

- Vocational Education Curriculum Materials database of all 50 states. Can be accessed through the Alaska Vocational Materials Library.

Northwestern Vocational Curriculum Coordination Center
St. Martin's College
Lacey, WA 98503
(206) 438-4456

- 10-State regional library of vocational materials. Can be accessed through the Alaska Vocational Materials Library.

Publishers

Addison-Wesley Publishing Co., Inc.
Jacob Way
Reading, MA 01867

Allyn and Bacon, Inc.
470 Atlantic Avenue
Boston, MA 02210

Artistic Typing Headquarters
Teaching Aids Division
3200 Southgreen Road
Baltimore, MD 21207

Bennett and McKnight
Division of Glencoe Publishing Co.
17337 Ventura Blvd.
Encino, CA 91316

Bobbs-Merrill Company, Inc.
4300 West 62nd Street
PO Box 7080
Indianapolis, IN 46206

Business Publications, Inc.
13773 North Central Expressway
Suite 1121
Dallas, TX 75243

Crain Books Divison
NTC Business Books
4255 West Touhy Ave.
Lincolnwood, IL 60645

Delmar Publishers
PO Box 15-015
Albany, NY 12212

Dictation Disc Company
240 Madison Ave.
New York, NY 10016

Harcourt Brace Jovanovich, Inc.
6277 Sea Harbor Drive
Orlando, FL 32821

Harper and Row Publishers, Inc.
10 East 53rd Street
New York, NY 10022

H.M. Rowe Company
624 North Bilmore Street
Baltimore, MD 21217

Houghton Mifflin Company
777 California Ave.
Palo Alto, CA 94304

John Wiley and Sons, Inc.
605 Third Avenue
New York, NY 10016

MPC Educational Publishers
3839 White Plains Road
Bronx, NY 10467

Pitman Learning, Inc.
6 David Street
Belmont, CA 94002

Prentice-Hall Media
Service Code WO
150 White Plains Road
Tarrytown, NY 10591

South-Western Publishing Co.
855 California Street
Palo Alto, CA 94304

Forkner Publishing Corp.
PO Box 652
Ridgewood, NJ 97451

Superintendent of Documents
US Government Printing Office
Washington, DC 20402

Gregg-Division
McGraw Hill Book Company
Western Regional Office
8171 Redwood Highway
Novato, CA 94947

Words, Inc.
Box 8571
University of Tennessee Station
Knoxville, TN

State Resources

Alaska Department of Commerce and
Economic Development
Office of Enterprise
Box D
Juneau, AK 99811
(907) 465-2018

- Establishing a Business in Alaska

Curriculum Development Unit
Office of Vocational Education
2024 Capital Plaza Tower
Frankfort, KY 40601
(502) 564-2890

- Competency-Based Business and Office Instructional Modules

Curriculum and Instructional Materials
Center (CIMC)
Oklahoma State Department of Vocational
and Technical Education
1500 West Seventh Ave.
Stillwater, OK 74074

- Banking, Savings and Loan
- Bank Teller
- Communications
- Filing
- Financial Responsibility
- General Clerical Duties
- Learning Activity Packages for Business Management and Ownership
- Office Management
- Typing

Curriculum Publications Clearinghouse
Western Illinois University
Horrabin Hall 46
Macomb, IL 61455
(309) 298-1917

- Entrepreneurship Education
- Microcomputer Applications in Vocational Education: Business, Marketing and Management
- Occupational Orientation: Business, Marketing and Management Occupations
- Vocational-Technical Education Consortium of States (V-TECS): Catalogs of Performance Objectives & Curriculum for Business Education

Division of Vocational Education
State of Idaho
Boise, ID 83270

- Programs of studies for Business Education

Extension Instruction and Materials Center (EIMC)
The University of Texas at Austin
PO Box 7218
Austin, TX 78713
(512) 471-7716

- Business and Personal Services Marketing
- Career Planning in the Private Enterprise System
- Principles of Management

Instructional Materials Laboratory
10 Industrial Education Bldg.
University of Missouri-Columbia
Columbia, MO 65211
(314) 882-2883

- Business Management and Ownership
- Catalog of materials on business law, business organizations and procedures, money management, and oral and written communications
- Operating Your Own Business

Michigan Career Education and Vocational Education Resource Center
133 Erickson Hall
Michigan State University
East Lansing, MI 48824
(517) 353-4397

- Accounting and Computing
- Legal Secretary
- Medical Secretary/Office Assistant
- Steno/Clerical

Mid-America Vocational Curriculum Consortium
1500 West Seventh Ave.
Stillwater, OK 74074-4364

- Information Processing
- Introduction to Microcomputer Applications
- Microcomputer Business Applications

Minnesota Curriculum Services Center
3554 White Bear Ave.
White Bear Lake, MN 55110
(612) 770-3943

- Advanced Electronic Accounting
- Electronic Accounting
- Electronic Keyboard for Business and and Personal Use
- Exploring Computers in Business
- Skills for the Electronic Office
- Word Processing

Occupational Curriculum Laboratory
East Texas State University
Commerce, TX 74528
(214) 886-5623

- Catalog of instructional materials on Business and Office
- Communications
- Human Relations in Business
- Managing the Office Employee
- Managing the Office Environment
- Math Skills for the Office

Oregon Career Development Center Marion Education Service District 651 High Street NE Suite 4 Salem, OR 97301	• Basic Skills in Vocational Education: Computer Skills, Mathematics, Reading, Speaking/Listening, Writing
Oregon Department of Education 700 Pringle Parkway SE Salem, OR 97310	• Cluster guides for Accounting and Office Occupations
Publications Unit Vocational Studies Center School of Education University of Wisconsin-Madison 964 Educational Sciences Bldg. 1025 West Johnson Street Madison, WI 53706 (608) 263-4357	• A Guide to Curriculum Planning in Business Education • Achieving Success in Small Business: A Competency-Based Educational Program for Persons Interested in Small Business Ownership • Basic Skills for Improvement • Competency-Based Business Education Modules • E.T.C. Entrepreneurship Training Components for Business and Office • Instructional Strategies for Using Microcomputers in Vocational Education for Business Education • Steps to Starting a Small Business • Tools, Equipment, and Machinery: Adapted Vocational Education and Employment of Handicapped People

Periodicals

Administrative Management	Geyer-McAllister Publications 51 Madison Avenue New York, NY 10010
Alaska Business Monthly	Alaska Publishing Company PO Box 102696 Anchorage, AK 99510
Business Education Forum	National Business Education Association 1914 Association Drive Reston, VA 22091
Business Today	Foundation for Student Communication, Inc. Aaron Burr Hall Princeton, NJ 08450

Business Week	McGraw Hill, Inc. 1221 Avenue of America New York, NY 10020
Consumer Reports	School Order Program PO Box 1948 Marion, OH 43306
Information & Records Management	PO Box 13214 Philadelphia, PA 19101
Information Systems News	560 Northern Boulevard Wheaton, IL 60187
InfoWorld	PO Box 1018 Southeastern, PA 19398
Journal of Business Education	Heldref Publishers 4000 Albemarle Street Suite 302 Washington, DC 20016
Law Office Economics & Management	Callaghan & Company 28 State St., Suite 2200 Boston, MA 02109
Management World	Administrative Management Society Maryland Road Willow Grove, PA 19090
Modern Office Procedures	Industrial Publishing Co. 614 Superior Avenue, W Cleveland, OH 44113
Office Equipment & Methods	Maclean-Hunter Publications 481 University Avenue Toronto 101, Ontario
Office Products	Hitchcock Publications Wheaton, IL 60187
Personal Computing	PO Box 2941 Boulder, CO 80321

Popular Computing	McGraw Hill Publications PO Box 312 Martinsville, NJ 08836
The Kiplinger Washington Letter	1729 H. Street N.W. Washington, DC 20006
The Office	Office Publications, Inc. 1200 Summer Street Stamford, CT 06904
Today's Office (formerly Office Products News)	645 Stewart Avenue Garden City, NY 11530
Tomorrow's Business Leader	Future Business Leaders of America Phi Beta Lamda, Inc. 1908 Association Drive Reston, VA 22091
Type World	15 Oakridge Circle Wilmington, MA 01887
Words	International Word Processing Assn. Maryland Road Willow Grove, PA 19090
Word Processing	IBM Corporation Franklin Lakes, NJ 07417
Word Processing Report Word Processing & Information Systems	Geyer-McAllister Publications 51 Madison Avenue New York, NY 10010

Associations

American Association for Instructional Materials (AAVIM) 120 Driftmeir Engineering Center Athens, GA 30602 (404) 542-2586	• Performance-Based Teacher Education Modules: Category M: Assisting Students in Improving Their Basic Skills

American Vocational Association 1410 King Street Alexandria, VA 22314	• Catalog of materials available • Vocational Education Journal
Association for Business Communication English Building Room 100 University of Illinois 608 South Wright Street Urbana, IL 61801	• Clearinghouse for research projects, journals, bulletins, monographs, and special books
Association of Record Managers and Administrators, Inc. 4200 Someset Drive Suite 215 Prairie Village, KS 66208	• Provides newsletter and educational seminars
Delta Pi Epsilon National Office Gustavus Adolphus College St. Peter, MN 56082	• National honorary professional graduate society for those in business education. Publishes research in business education.
Future Business Leaders of America PO Box 17417-Dulles Washington, DC 20041	• Developing Effective Programs and Activities in FBLA-PBL • The Official FBLA-PBL Handbook
International Society for Business Education 1906 Association Drive Reston, VA 22091	• International Review for Business Education Publication
National Business Education Association 1914 Association Drive Reston, VA 22091	• Clearinghouse of publications on business education • Standards for Excellence in Business Education
National Secretaries Association 2440 Pershing Road Crown Center, Suite 610 Kansas City, MO 64108	• Resources and information on secretarial profession
Office Education Association 5454 Cleveland Ave. Columbus, OH 43229 (614) 895-7277	• Advisor's Newsletter • Competitive Events Guidelines • Leadership Development Series

Professional Secretaries International
301 East Armour Blvd
Kansas City, MO 64111-1299

- Resources and information clearinghouse for secretarial occupations

Special Books/Pamphlets

A Wiley-Interscience Publication
John Wiley & Sons, Inc.
605 Third Ave.
Dept. 0194 JOM
New York, NY 10158

- Where to Find Business Information: A Worldwide Guide for Everyone Who Needs the Answers to Business Questions

Berkeley Books
200 Madison Ave.
New York, NY 10016
(212) 686-9820

- The One-Minute Manager

Colonial Press
1237 Stevens Road SE
Bessemer, AL 35023

- Managing the Learning Process in Business Education

Consumers Union
256 Washington Street
Mt. Vernon, NY 10550

- A Guide to Banking Services

Communications and Office Skills
Training Center
Civil Service Commission
Washington, DC

- Office Methods and Behavior

Cooperative Extension Service
Statewide Office
University of Alaska
303 Tanana Drive
Fairbanks, AK 99701

- Economic Interrelationships within Alaska's Developing Agricultural Industry
- Organizing Your Home Business Center
- Sharpening Two Skills Important in Making Decisions About Money
- To Grow or Not to Grow: Questions About Economic Development

Jane Taylor Wilson
800 Roberto Ave.
Santa Barbara, CA 93109

- Leadership Alive: A Handbook of Exercises and Resources for Leadership Development

Small Business Administration
701 C Street
Box 67
Anchorage, AK 99513

- Information and publications on management, accounting, and business basics for small businesses

VGM Career Horizons
A Division of National Textbook Company
4255 West Touhy Ave.
Lincolnwood, IL 60646

- Planning Your Own Home Business

Warner Books, Inc.
666 Fifth Ave.
New York, NY 10103

- Megatrends

Media

Alaska Center for Economic Education
University of Alaska
601-A Gruening Bldg
Fairbanks, AK 99701
(907) 474-6520

Business Education Films
Division of Alden Films
7820-20th Ave.
Brooklyn, NY 11214

Career Aids, Inc.
20417 Nordhoff Street Dept. S
Chatsworth, CA 91311
(818) 341-8200

Churchill Films
662 North Robertson Blvd
Los Angeles, CA 90069

DCA Educational Products, Inc.
4685 Stenton Ave.
Philadephia, PA 19144

Encyclopedia Britannica
Educational Corporation
425 N. Michigan Avenue
Chicago, IL 60611

Minnesota Educational Computer
Consortium (MECC)
2520 Broadway Drive
St. Paul, MN 55113-5199

National Archives & Records Administration
National Audiovisual Center
8700 Edgeworth Drive
Capitol Heights, MD 20743

National Innovative Media Company
Route # 2, Box 301B
Calhoun, KY 42327

Pictures, Inc.
811 W. 8th Ave.
Anchorage, AK 99501

Teaching Aids, Inc.
PO Box 1798
Costa Mesa, CA 92626

Vocational Media Associates
Prentice-Hall Media
PO Box 1050
Mount Kisco, NY 10549

ERIC Document Reproduction Center
PO Box 190
Arlington, VA 22210

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